

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Henry Guralnick
DOCKET NO.: 05-20651.001-R-1
PARCEL NO.: 15-01-305-006

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Henry Guralnick, the appellant, by Attorney Joel R. Monarch in Chicago; and the Cook County Board of Review.

The subject property consists of 18,400 square foot parcel improved with a 76-year old, two-story, masonry, single-family dwelling. The improvement contains 4,424 square feet of living area as well as a partial basement, three full baths, central air conditioning, three fireplaces, and a multi-car garage.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data and descriptions of five suggested comparables located within a three-block radius of the subject. These properties are improved with a two-story, single-family dwelling of masonry or frame and masonry exterior construction. They range: in baths from two full and one half-baths to four full baths; in age from 80 to 89 years; and in size from 4,180 to 4,616 square feet of living area. Amenities include: one to three fireplaces, a partial or full basement, and a multi-car garage. The improvement assessments range from \$17.46 to \$18.42 per square foot.

At hearing, the appellant's attorney indicated that the subject's suggested comparables are located within the subject's neighborhood code, while the board's properties are sited in a different neighborhood code. He noted that there is a discrepancy in the way assessments are determined within each of these two neighborhoods. He also argued that the appellant's

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	19,872
IMPR.:	\$	97,859
TOTAL:	\$	117,731

Subject only to the State multiplier as applicable.

PTAB/KPP

properties are closer in proximity to the subject than the board of review's properties. On the basis of this comparison, the appellant's attorney requested an assessment reduction. The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$97,859 or \$22.12 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and four suggested comparables. The properties contain a two-story, masonry, single-family dwelling located within a three-block radius of the subject. They range: in baths from three and two half-baths to four full baths; in age from 63 to 80 years; and in size from 4,000 to 4,356 square feet of living area. Amenities include: a full basement, two to three fireplaces, and a multi-car garage. The improvement assessments range from \$24.10 to \$24.73 per square foot.

The board's printouts reflect that the subject was accorded an average condition by the assessor's office, while the suggested comparables were accorded either a below average condition or an average condition without further explanation. At hearing, the board of review's representative testified that he had no personal knowledge as to the distinctions between the various accorded conditions, but that there probably are some differences. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's assessment is not warranted.

In totality, the parties submitted nine equity comparables. The PTAB finds that the appellant's comparables #1, #2 and #4 as well as the board of review's comparables #3 and #4 are most similar to the subject property. These comparables contain a two-story, masonry, single-family dwelling. They range: in age from 77 to 82 years; in size from 4,000 to 4,432 square feet of living area; and in improvement assessments from \$17.46 to \$24.33 per square foot. In comparison, the subject's 4,424 square foot improvement

contains an assessment at \$22.12 per square foot of living area, which is within the range established by these comparables.

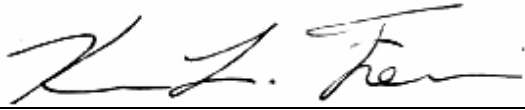
The PTAB further finds that the remaining properties were accorded diminished weight due to a disparity in improvement exterior construction, age and/or condition.

On the basis of the evidence submitted, the PTAB finds that the evidence has not demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is not warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.